

# TRIPURA GAZETTE



Published by Authority

## EXTRAORDINARY ISSUE

Agartala, Friday, March 8, 2019 A. D. Phalguna 17, 1940 S. E.

PART-- I--Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.

### GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

No.F.1-11(91)-TAX/GST/2019 (Part)

Dated, Agartala, the 08th March, 2019.

#### NOTIFICATION

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereinafter referred to as the said Act), and in supersession of the notification no F.1-11(91)-TAX/GST/2017(Part), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 215, dated the 29<sup>th</sup> June, 2017, except as things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Tripura State Goods and Services Tax Rules, 2017:

Provided that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:-

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

#### Explanation. —

(i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2019.

By Order of the Governor,

(Nagesh Kumar B, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department